First Peoples' Heritage, Language and Culture Council

2015 Statement of Financial Information

TABLE OF CONTENTS

Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Checklist
3. Management Report
4. Audited Financial Statements
5. Schedule of Debts
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses
8. Statement of Severance Agreements
9. Schedule of Suppliers of Goods or Services
10. Schedule of Payments for Grants and Contributions

APPROVAL OF STATEMENT OF FINANCIAL INFORMATION

The undersigned, representing the Board of Directors of the First Peoples' Heritage, Language and Culture Council, approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Treasurer

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name:	*First Peoples' Heritage, Language and Culture Council*	Contact Name:	Tracey Herbert, Executive Director
Fiscal Year End:	March 31, 2015	Phone Number:	250-652-5952
Date Submitted:	September 4, 2015	E-mail:	tracey@fpcc.ca

For the Ministry:

Ministry Name:		Reviewer:					
Date Received:		Deficiencies:	Yes		No		
Date Reviewed:		Deficiencies Addressed:	Yes		No		
Approved (SFO):		Further Action Taken:					

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FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
	General				
1 (1) (a)	Statement of assets and liabilities	√			
1 (1) (b)	Operational statement	√			
1 (1) (c)	Schedule of debts	√			
1 (1) (d)	Schedule of guarantee and indemnity agreements	√			
1 (1) (e)	Schedule of employee remuneration and expenses	√			
1 (1) (f)	Schedule of suppliers of goods and services	√			
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate			√	-the Council does not practice fund accounting
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed				

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
	Statement of Assets & Liabilities				
2	• A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and • Show changes in equity and surplus or deficit due to operations	√ √			
	Operational Statement				
3 (1)	Prepared in accordance with GAAP or stated accounting principles / policies and consists of: • a Statement of Income or Statement of Revenue and Expenditures, and • a Statement of Changes in Financial Position	√ √			
3 (2) 3 (3)	• The Statement of Changes in Financial Position may be omitted if it provides no additional information • The omission must be explained in the notes			√ √	- the statement has been included - see above
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund			√	- the Council does not fall into this category
	Schedule of Debts				
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date			√	- the Council has no long-term debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts			√	- see above
4 (3) 4 (4)	• The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information • The omission must be explained in a note to the schedule			√ √	- see above

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)			√	- the Council is not a party to any such agreements
5 (2)	State the entities involved, and the specific amount involved if known			√	- see above
5 (3) 5 (4)	• The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule			√ √	- see above
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	√			
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds $75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (c)	Include a consolidated total for employees whose remuneration is $75,000 or less [excluding the persons listed under 6 (2) (a)]	√			
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	√			
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	√			
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: • the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and • the range of equivalent months' compensation for them (see Guidance Package for suggested format)			√	- none for the current fiscal year
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses			√	- not omitted
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding $25,000	√			
7 (1) (b)	Include a consolidated total of all payments to suppliers who received $25,000 or less	√			
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	√			
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	√			

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
	Inactive Corporations				
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI			√	- the Council does not fall into this category
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible			√	- see above
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)			√	- see above
	Approval of Financial Information				
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	√			
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)			√	- the Council does not fall into this category
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	√			
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	√			
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	√			

MANAGEMENT REPORT

The Financial Statements contained in this statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, Paterson Henn Professional Accountants, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *First Peoples' Heritage, Language and Culture Act*. Their examination does not relate to the other schedules of financial information required by the Financial Information Act. Their examination includes a review and evaluation of the Council's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the First Peoples' Heritage, Language and Culture Council,

Tracey Herbert, Executive Director

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Financial Statements

Year Ended March 31, 2015

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL
Index to Financial Statements
Year Ended March 31, 2015

	Page
MANAGEMENT'S REPORT	1
INDEPENDENT AUDITOR'S REPORT	2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Operations	4
Statement of Change in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 10
Schedule of Grant Revenue *(Schedule 1)*	11
Schedule of Operations by Program (Unaudited)	12

First Peoples' Heritage,
Language & Culture Council

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Phone [250] 652-5952 Fax [250] 652-5953

Management's Report

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and external audited financial statements yearly.

The external auditors, PATERSON HENN PROFESSIONAL ACCOUNTANTS, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of First Peoples' Heritage, Language and Culture Council and meet when required.

On behalf of First Peoples' Heritage, Language and Culture Council

Tracey Herbert
Executive Director

May 11 2015

PATERSON HENN
PROFESSIONAL ACCOUNTANTS

Caroline M. Paterson, CPA, CGA*
Sheila C. Henn, CPA, CA*
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INDEPENDENT AUDITOR'S REPORT

To the Members of First Peoples' Heritage, Language & Culture Council

We have audited the accompanying financial statements of First Peoples' Heritage, Language & Culture Council, which comprise the statement of financial position as at March 31, 2015 and the statements of operations, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of First Peoples' Heritage, Language & Culture Council as at March 31, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

The financial statements for the year ended March 31, 2014 were audited by another accounting firm and are presented for comparative purposes only.

Paterson Henn

Sidney, British Columbia
May 11, 2015

PROFESSIONAL ACCOUNTANTS

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Financial Position

March 31, 2015

(In Thousands of Dollars)

	2015	2014
Financial assets		
Cash and Banks	$ 955	$ 527
Accounts receivable	39	27
GST receivable	18	20
Loans receivable *(Note 4)*	100	-
Due from Government	433	772
	1,545	1,346
Liabilities		
Accounts Payable and Accrued Liabilities	1,140	692
Deferred Contributions *(Note 6)*	63	309
	1,203	1,001
Net financial assets	342	345
Non-financial assets		
Tangible Capital Assets *(Note 5)*	32	34
Prepaid expenses	10	5
Total Non-Financial Assets	42	39
Accumulated surplus	$ 384	$ 384

Approved by the Board:

_____ *Director*

_____ *Director*

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Operations

Year Ended March 31, 2015

(In Thousands of Dollars)

	Budget	2015	2014
Revenue			
Grants	$ 3,570	$ 4,094	$ 3,940
Interest and other revenue	10	49	36
Administration fees	188	67	68
Deferred revenue	50	305	52
	3,818	4,515	4,096
Expenditures			
Arts Programs	931	1,391	994
First Voices Programs	428	574	398
Language Programs	1,768	1,696	1,807
Operating Expenses	651	837	880
Amortization	40	17	17
	3,818	4,515	4,096
Net excess of revenue over expenses	-	-	-
Net assets - beginning of year	384	384	384
Net assets - end of year	$ 384	$ 384	$ 384

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL
Statement of Change in Net Assets
Year Ended March 31, 2015
(In Thousands of Dollars)

	Budget	2015	2014
Annual Surplus	$ -	$ -	$ -
Acquisition of tangible capital assets	(15)	**(15)**	(23)
Amortization of tangible capital assets	40	**17**	17
Acquisition of prepaid expense	-	**(5)**	-
Increase (decrease) in net financial assets	25	**(3)**	(6)
Net financial assets, beginning of year	384	**345**	351
Net financial assets, end of year	$ 409	$ **342**	$ 345

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Statement of Cash Flows

Year Ended March 31, 2015

(In Thousands of Dollars)

	2015	2014
Cash flows from operating activities		
BC Arts Council	$ 735	$ 740
BC Ministry of Aboriginal Relations & Reconciliation	1,351	1,071
Canada Council of the Arts	-	20
Department of Canadian Heritage	760	797
First Peoples' Cultural Foundation	213	250
Geospatial	-	13
Google Inc.	50	42
Margaret A. Cargill Foundation	249	-
New Relationship Trust Corporation	700	750
Royal BC Museum	23	257
University of Victoria	13	-
Administration fees	67	68
Interest Income and other miscellaneous receipts	49	36
Net change in non-cash item - deferred contributions	305	52
	4,515	4,096
Cash used for grants and awards	(3,099)	(2,504)
Cash used for salaries and benefits	(743)	(864)
Cash used for materials and services	(130)	(851)
	(3,972)	(4,219)
Cash flow from cash flows from operating activities	543	(123)
Cash flows from investing activity		
Purchase of tangible capital assets	(15)	(23)
Cash flow used by cash flows from investing activity	(15)	(23)
Cash flows from financing activity		
Advances for loans receivable	(100)	-
Cash flow from (used by) cash flows from financing activity	(100)	-
Increase (decrease) in cash	428	(146)
Cash - beginning of year	527	673
Cash - end of year	$ 955	$ 527

The accompanying notes and supplementary schedules are an integral part of these financial statements

1. NATURE OF OPERATIONS

The First Peoples' Heritage, Language & Culture Council (the "Council") is a Crown Corporation, established under the *First Peoples' Heritage, Language and Culture Act* and is an agent of the Crown. The Council commenced operations April 1, 1991. The mission of the Council is as follows:

- To preserve, restore and enhance First Nations' heritage, language and culture;
- To increase understanding and sharing of knowledge, within both First Nations' and non-First Nations' communities; and
- To heighten appreciation and acceptance of the wealth of cultural diversity among British Columbians.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements were prepared in accordance with Canadian Public Sector Accounting Standards.

Budgeted figures have been provided for comparison purposes and have been derived from the estimates approved by the Board of Directors.

The financial statements for the prior year were audited by another accounting firm and are presented for comparative purposes only.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

Computers	3 years
Computer software	3 years
Furniture and equipment	5 years
Leasehold improvements	7 years

No amortization has been taken on the Art Collection.

Loans receivable

Loans receivable are recorded at amortized cost less any amount for valuation allowance. Valuation allowances are made to reflect loans receivable at the lower of amortized cost and the net recoverable value, when collectibility and risk of loss exists. Changes in valuation allowance are recognized in the statement of operations. Interest is accrued on loans receivable to the extent it is deemed collectable.

Revenue recognition

The Council follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Donated services and materials

Donated materials are recorded both as donations and expenses at their fair value when fair value can be reasonably estimated. Donated services are not recorded in the financial statements, as they cannot be reasonably estimated. The Council also receives a number of volunteer hours from the Board of Directors, which have not been recognized, due to the difficulty of estimating their value.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. RELATED PARTY TRANSACTIONS

The Council's Board of Directors and Advisory Committee are appointed by the Minister of Aboriginal Relations and Reconciliation. There are two parallel processes for appointment for these positions. Three board positions are appointed by the Board Development Office by application and the other nine directors on the board are selected by the Council's board of governance committee through an application process. These board members are from BC First Nations communities. The Council's Advisory Committee has thirty-four positions, one for each BC First Nations Language, and these Advisory Committee members are selected by the Council's governance committee.

It is inevitable that there will be grants made to the community linked to one of the Council's Board or Advisory Committee members. The standard application process and the peer review processes by which the Council selects grants ensures there is not a conflict of interest.

The First Peoples' Heritage, Language and Culture Council is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities are made under normal operational terms and conditions.

4. LOANS RECEIVABLE

In March 2015, the Council approved and provided a short term loan to the First Peoples' Cultural Foundation for the purposes of funding a specific project. The loan is provided with no interest accruing for a period of two months from the date the cheque was issued in March 2015 and then commencing in the third month, interest will accrue at the current Bank of Canada prime lending rate per annum. The agreement and note receivable are made within the laws of British Columbia.

The loan receivable has been recorded at cost and no interest or valuation allowance has been recorded. No interest has accrued and subsequent to the year end the loan has been repaid in full.

5. TANGIBLE CAPITAL ASSETS

(in Thousands of Dollars)

	Cost	Accumulated amortization	2015 Net book value	2014 Net book value
Art Collection	$ 14	$ -	$ 14	$ 14
Computers	251	237	14	17
Computer software	51	50	1	2
Furniture and equipment	86	83	3	1
Leasehold improvements	167	167	-	-
	$ 569	$ 537	$ 32	$ 34

6. DEFERRED CONTRIBUTIONS

The Council has continuing programs at March 31, 2015. Contributions are recognized as revenue in the fiscal year the related expenses are incurred or services are performed. Contributions have been deferred as follows:

(in Thousands of Dollars)

	2015	2014
BC Arts Council	$ -	$ 196
Canada Council for the Arts	2	13
Google Inc.	-	8
Liard First Nations	-	1
Margaret A. Cargill Foundation	-	16
New Relationship Trust	50	-
Royal BC Museum	-	73
University of Victoria - Netolnew	11	-
University of Victoria - Stronger Together	-	2
	$ 63	$ 309

7. CAPITAL STOCK

The capital of the Council is one share with a par value of $100. The share is issued to and held by Her Majesty the Queen in right of the Province of British Columbia.

8. PUBLIC SERVICE PENSION PLAN

The Council and its employees contribute to the BC Public Service Pension Plan. The plan is a multi-employer defined benefit plan administered by the British Columbia Pension Corporation in accordance with the *Public Sector Pension Plans Act*.

The plan provides defined pension benefits to employees based on their length of service and rates of pay. The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions. No pension liability for this type of plan is included in the financial statements.

9. CONTRACTUAL LEASE AGREEMENT

The Council entered into a seven year commercial lease agreement with the Tsartlip First Nation on February 14, 2014 and expiring February 14, 2021 for its premises. The base minimum yearly rental is $42,000 annually with any additional taxes, charges or other costs to be paid by the Council.

The minimum annual operating lease repayment is:

	(In Thousands of Dollars)
2016	$ 42
2017	42
2018	42
2019	42
2020	42
	$ 210

FIRST PEOPLES' HERITAGE, LANGUAGE & CULTURE COUNCIL

Schedule of Grant Revenue *(Schedule 1)*

Year Ended March 31, 2015

(In Thousands of Dollars)

	Budget	2015	2014
Revenue			
BC Arts Council	$ 535	**$ 735**	$ 740
BC Ministry of Aboriginal Relations & Reconciliation	1,051	**1,351**	1,071
Canada Council for the Arts	-	**-**	20
Department of Canadian Heritage	811	**760**	797
First Peoples' Cultural Foundation	250	**213**	250
Geospatial Project	-	**-**	13
Google Inc.	50	**50**	42
Margaret A. Cargil Foundation	150	**249**	-
New Relationship Trust Corporation	750	**700**	750
Royal BC Museum	23	**23**	257
University of Victoria	2	**13**	-
	$ 3,622	**$ 4,094**	$ 3,940

The accompanying notes and supplementary schedules are an integral part of these financial statements

FIRST PEOPLES' HERITAGE, LANGUAGE AND CULTURE COUNCIL

Schedule of Operations by Program (Unaudited)

Year Ended March 31, 2015

(In Dollars)

	Administration	Arts Program	First Voices	Language Program	Total
Revenue					
DCH	-	-	-	760,017	760,017
BC Arts Council	-	735,000	-	-	735,000
MARR	591,297	34,188	423,529	301,986	1,351,000
FPCF	-	-	-	213,756	213,756
New Relationship Trust	-	150,000	150,000	400,000	700,000
Google Inc	50,000	-	-	-	50,000
University of Victoria	13,000	-	-	-	13,000
Margaret A. Cargil Foundation		248,722	-	-	248,722
RBC Museum Revenue	23,000	-	-	-	23,000
	677,297	1,167,910	573,529	1,675,759	4,094,495
Revenue - Other					
Interest and other	28,897	-	-	19,828	48,725
Administration fees	66,800	-	-	-	66,800
Deferred Revenue	81,867	223,418	-	-	305,285
	177,564	223,418	-	19,828	420,810
Total Revenue	854,861	1,391,328	573,529	1,695,587	4,515,305
Expenditures					
Grants	38,251	1,194,000	450,000	1,416,938	3,099,189
Salaries and Benefits	369,915	122,645	122,109	128,549	743,218
Community Resources	7,402	27,321	-	63,557	98,280
Purchased Services	175,892	22,431	-	25,215	223,538
Professional Fees	29,181	-	-	-	29,181
Facilities	55,894	-	-	-	55,894
Other Operating Costs	124,176	24,931	1,420	61,328	211,855
Board and Advisory	37,059	-	-	-	37,059
Total Expenditures	837,770	1,391,328	573,529	1,695,587	4,498,214
Excess (Deficiency) of Revenue over Expenditure before amortization	17,091	-	-	-	17,091
Amortization	17,091	-	-	-	17,091
Excess (Deficiency) of Revenue over Expenditure	-	-	-	-	-

The accompanying notes and supplementary schedules are an integral part of these financial statements

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

The First Peoples' Heritage, Language and Culture Council has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

SCHEDULE OF REMUNERATION AND EXPENSES

Board of Directors

Name	Position	Retainers	Meeting Fees and Current Rates	Number of Meeting Days Attended	Per Diem Fees	Total Remuneration
Dr. Lorna Williams	Chair	N/A – Level 2 Appointee	$350	4.5		$ 1,575
Gary Johnston	Vice-Chair	N/A – Level 2 Appointee	$250	4.5		$ 1,125
Laura Webb	Secretary/Treasurer	N/A – Level 2 Appointee	$250	0		$ -
Peter Jacobs	Director	N/A – Level 2 Appointee	$250	2.5		$ 625
Rachel Holmes	Director	N/A – Level 2 Appointee	$250	0		$ -
Bill Cohen	Director	N/A – Level 2 Appointee	$250	0		$ -
Trish Rosborough	Director	N/A – Level 2 Appointee	$250	0		$ -
Marlene Erickson	Director	N/A – Level 2 Appointee	$250	0		$ -
Clifford Atleo	Director	N/A – Level 2 Appointee	$250	2.5		$ 625
Mike Willie	Director	N/A – Level 2 Appointee	$250	2		$ 500
Linda Bristol	Director	N/A – Level 2 Appointee	$250	4.5		$ 1,125
John Elliott	FNESC Representative	N/A – Level 2 Appointee	$250	2		$ 500
						$ 6,075

Employees		**Remuneration**	**Expenses**	**Total**
Employees with remuneration and expenses exceeding $75,000				
Tracey Herbert	Executive Director	$ 85,781	$ 5,788	$ 91,569
				$ -
				-
Total employees with remuneration and expenses of $75,000 or less		533,577	28,381	561,958
Total payments for employees		$ 619,358	$ 34,169	$ 653,527

Reconciliation

Total Remuneration - Other Employees	$ 653,527
Add:	
Benefit costs reported as Payments to suppliers on "Schedule of Payments to Suppliers"	123,859
Less:	
Employee expenses not included in "Wages & Benefits" per Statement of Operations	(34,169)
Total Remuneration and Expenses per Statement of Operations	**$ 743,217**

STATEMENT OF SEVERANCE AGREEMENTS

The First Peoples' Heritage, Language and Culture Council did not enter into any new severance agreements during the fiscal year.

SCHEDULE OF SUPPLIERS OF GOODS OR SERVICES

Name	Amount paid
BC Public Services Pension Plan	64,576.33
Gessner Suzanne	38,970.91
Internal Transfers	66,800.00
Julie Gordon	42,804.90
Nehiyawetan Productions Inc.	87,500.00
Receiver General	37,815.38
Tides Canada Foundation	25,121.63
Tsartlip First Nation	45,644.68

Total payments to suppliers who received aggregate payments exceeding $25,000	$	409,234
Consolidated total paid to suppliers who received aggregate payments of $25,000 or less	$	387,524
Total payments to suppliers	$	796,758

Reconciliation

Total payments to suppliers per above	$	796,758
Add:		
Grants & Contributions reported under "Schedule of Payments Made for Grants & Contributions"	$	3,099,188
Remuneration & Expenses reported under "Schedule of Remuneration & Expenses"	$	653,527
Subtract:		
Employee Expenses reported under "Schedule of Remuneration & Expenses"	$	(34,169)
Total Expenditures reported per Statement of Operations	**$**	**4,515,305**

SCHEDULE OF PAYMENTS MADE FOR GRANTS AND CONTRIBUTIONS

Name	Amount paid
Coast Salish Employment	34,912.00
Dancers of Damelahamid	27,200.00
Ditidaht First Nation	34,191.10
Ehattesaht Chinehkint Tribe	34,600.00
En'owkin Centre	48,000.00
First Peoples' Cultural FDN	348,250.85
Full Circle First Nation's	30,000.00
Gitwangak Education Society	50,734.00
Haida Gwaii Museum at Kay	30,000.00
Hesquiaht Language Program	32,468.00
Kitasoo / Xai'xais Nation	32,550.00
Knowledgeable Aboriginal Youth	45,000.00
Kwadacha Nation Education	50,170.00
NAMGIS First Nation	35,000.00
Nicola Tribal Association	26,943.00
Nuxalk Acwsalmalslayc	39,672.00
Nuyumbalees Society	34,755.00
Okanagan Indian Band	85,736.00
Pacheedaht First Nation	25,000.00
Salmonberry Trading Co Society	30,000.00
Secwepemc Cultural Education	45,371.00
Secwepemc Museum &	30,000.00
Si'em Media Society	25,000.00
Skeetchestn Community School	49,672.00
Skidegate Haida Immersion	35,000.00
Sliammon First Nation	37,250.00
Splatsin Tsm7aksaltn Society	29,801.00
Stz'uminus First Nation	51,906.90
Tahltan Central Council	55,000.00
Theytus Books Ltd.	30,000.00
Tk'emlups te Secwepemc	33,745.78
Ts'eshaht First Nation	57,163.00
Tsleil-Waututh First Nation	35,000.00
U'mista Cultural Society	37,922.00
Upper St'at'imc Language,	81,921.00
WSANEC School Board	51,922.00
Wuikinuxv Kitasoo Nuxalk	44,963.34
Total payments for grants and contributions exceeding $25,000	**$ 1,806,820**
Consolidated total payments of grants and contributions of $25,000 or less	**$ 1,292,368**
Total payments for grants and contributions per Statement of Operations	**$ 3,099,188**

Reconciliation

Total payments for grants and contributions	$ 3,099,188
Add:	
Subtract:	
Total payments for grants and contributions reported per Statement of Operations	$ 3,099,188